

ABSTRACT OF THE DISCLOSURE

A magnetic recording medium having good corrosion resistance, electromagnetic conversion characteristics and storability is obtained. In
5 a magnetic recording medium including a foundation layer and a magnetic layer having a thickness of 55 nm or less, which is formed by a vacuum thin film forming technique, on one principal surface of an elongate non-magnetic substrate, the foundation layer is made of a silicon nitride film having a thickness of 2 nm to 50 nm. A magneto-resistive magnetic head or a giant magneto-resistive magnetic head is slid on the magnetic recording medium so as to record and reproduce signals.
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